

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.3853/DEL/2016  
Assessment Year 2010-11

Dy.CIT, Circle-1, Ghaziabad.	v.	M/s. Devidayal Aluminium Industries Pvt. Ltd., C/o Hotel Gopal Plaza, Choti Bazaria, Railway Road, Ghaziabad.
TAN/PAN: AAACD6390F (Appellant)		(Respondent)

CO No. 294/DEL/2016  
(Arising out of ITA No.3853/DEL/2016)  
Assessment Year 2010-11

M/s. Devidayal Aluminium Industries Pvt. Ltd., C/o Hotel Gopal Plaza, Choti Bazaria, Railway Road, Ghaziabad.	v.	Dy.CIT, Circle-1, Ghaziabad.
TAN/PAN: AAACD6390F (Appellant)		(Respondent)

Appellant by:	Shri Surender Pal, CIT-DR		
Respondent by:	Shri Ankit Sahni, Adv. & Ms. Sumisha Murgai, AR		
Date of hearing:	28	01	2021
Date of pronouncement:	28	01	2021

**ORDER**

**PER AMIT SHUKLA, J.M.:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 28.03.2016 passed by Commissioner of Income Tax (Appeals), Meerut for the Assessment Year 2010-

11.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs. Thus, the appeal filed by the Revenue is dismissed.

6. Since, the appeal of the Revenue is dismissed on low tax effect; therefore, the Cross Objection of the assessee does not survive as has become infructuous. Thus, the Cross Objection of the assessee is dismissed as has become infructuous.

7. In the result, the appeal of the Revenue and the Cross Objection of the assessee are dismissed.

**Order pronounced in the open Court on 28<sup>th</sup> January, 2021.**

Sd/-

**[PRASHANT MAHARISHI]  
ACCOUNTANT MEMBER**

DATED: 28<sup>th</sup> January, 2021

PKK:

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**